Flow-Through Entities: Getting Familiar with Michigan Treasury Online (MTO)

The Michigan Department of Treasury (Treasury) is happy to provide the following guidance to electing flow-through entity representatives who need to electronically file and pay the flow-through entity (FTE) business tax.

MTO Basics

MTO is Treasury's business tax web service portal. MTO is free and secure, available 24/7/365 with very little interruption. MTO features registration, filing and paying options, and account maintenance functionality for many business taxes administered by Treasury.

MTO is used by individuals who interact with Treasury on behalf of one or multiple business tax accounts. Therefore, each person who needs access to the MTO web service needs a personal user profile in order to preserve and maintain security in a virtual environment. Once independent access is established, an MTO user connects to business tax accounts to review and send business tax information.

MTO connections can be permanent (via Registration Services or Tax Services) or temporary (via Guest Services). As an MTO user, you may make connections as often and in as many ways as is needed. One MTO user can be connected to an unlimited number of business tax accounts. A particular business tax account can have an unlimited number of MTO users connected to it.

Where do you go?

Get started with MTO at the log in page: mto.treasury.michigan.gov.

If you are new to MTO, click Create My User Profile and complete the 5-step process to establish your MTO account. Because MTO user profiles are unique to individuals and not businesses, you are only asked to provide non-sensitive personally identifiable information to set up your user profile. After completing the Create My User Profile process, you will be returned to the log in page.

If you are a returning user, under the Existing MTO User, enter your personal Username and Password – then click Log In.

MTO Homepage

After successfully logging in, you will arrive at the MTO Homepage. The MTO Homepage is the launching point for interacting with Treasury. There are 3 pathways for interaction, grouped topically: Registration Services, Tax Services, and Guest Services.

Michigan Treasury Online

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Hello, Jane!

Welcome to the Michigan Treasury Online (MTO) homepage where you can interact with the Michigan Department of Treasury on behalf of Michigan registered businesses.

Registration Services

Click a tile below to access role specific actions for your business.

| ↗ Start a New Business Registration | 💼 Manage Business Registration |

Tax Services

Click a tile below to access role specific actions for your business.

| Sales, Use, and Withholding (SUW) Tax | Essential Services Assessment (ESA) | Medical Marihuana Facilities (MMF) Tax | Marihuana Retailer Excise (MRE) Tax |

Guest Services

Guest Services portals provide an alternative means for submitting information. Therefore, **privileged account information is restricted. Fast Pay** allows you to make payments to Treasury for **Sales and Use, and Withholding Taxes, Corporate Income Tax, Marihuana Excise Tax, Michigan Business Tax, and Flow-Through Entity Tax.**
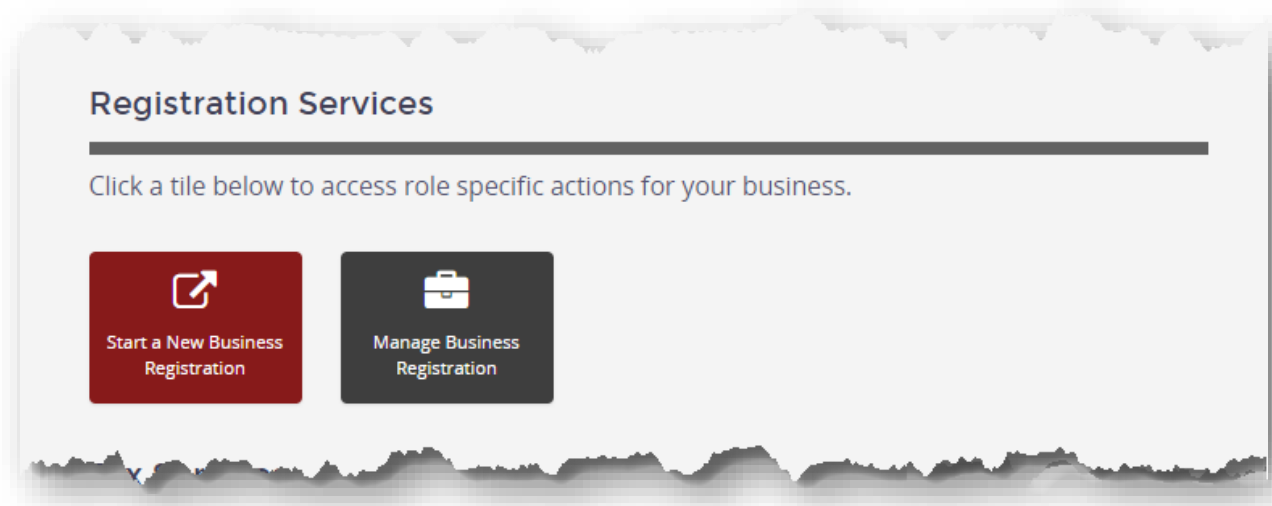
| Bulk E-File | Fast File | Fast Pay | Streamlined Sales |
| EFW2 Upload | | | |

Registration Services

Registration Services allow you to register a business tax account with Treasury (Start a New Business Registration portal) and/or view and update an active business tax account's registration data with Treasury (Manage Business Registration portal).

Start a New Business Registration

Treasury shares a registration application with the Unemployment Insurance Agency (UIA, a division of the Michigan Department of Labor and Economic Opportunity). The electronic registration application is housed on UIA's web service, the Michigan Web Account Manager (MiWAM). You must have a federal employer identification number (EIN/FEIN) to complete the electronic Michigan Business Taxes Registration Application (Form 518).

FTE Registration Notes:

1. FTE tax is not currently on the shared registration application. As a work around, we will ask about FTE tax registration when you click the Start a New Business Registration portal. If registering for FTE, we prompt you to enter details about the business entity.

2. Registration for FTE tax can also be accomplished through the Fast File or Fast Pay Guest Service portals, discussed later in this guide. Registration for FTE tax in this manner will interrupt the filing and/or payment process. However, after registration is complete, you will be allowed to continue.

After clicking the Start a New Business Registration portal from the MTO Homepage, follow the instructions below.

Step 1: Answer the FEIN and FTE questions. Click Next to continue.

Michigan Treasury Online

Start A New Business

Use the following questions below to determine what steps may be needed for starting a new business. The Michigan Department of Treasury may require additional forms and information regarding your business. This page may be used as a checklist for reference.

I do not have a business and would like to start one!

Below are some references that can be used to assist with starting a new business

- Access the IRS website for information on starting a business.
- Access the Michigan Economic Development Corporation (MEDC) website for a guide on starting a business within the State of Michigan.

Does your Business have a Federal Employer Identification Number (FEIN)?

- ● Yes
- ○ No

Do you want to register for Flow-Through Entity Tax (FTE)?

- ● Yes
- ○ No

NEXT

Step 2: Enter the business account number. Click Next to continue.

Michigan Treasury Online

Basic Business Details

* Required

The FEIN is your Federal ID Number assigned by the IRS or a TR number assigned to your business by the State of Michigan in the field below.

Do not use your LARA Corporate ID Number here.

* FEIN or Treasury Number (TR)

NEXT   CANCEL ✖

Step 3: Enter Business Details by completing the Company Name, DBA or Assumed Name (if applicable), House Number, Street Address, City, State, Zip Code, Phone Number, Ownership Type, NAICS Code, Tax Start Date, and Tax Year Filing Structure (Calendar or Fiscal) fields.
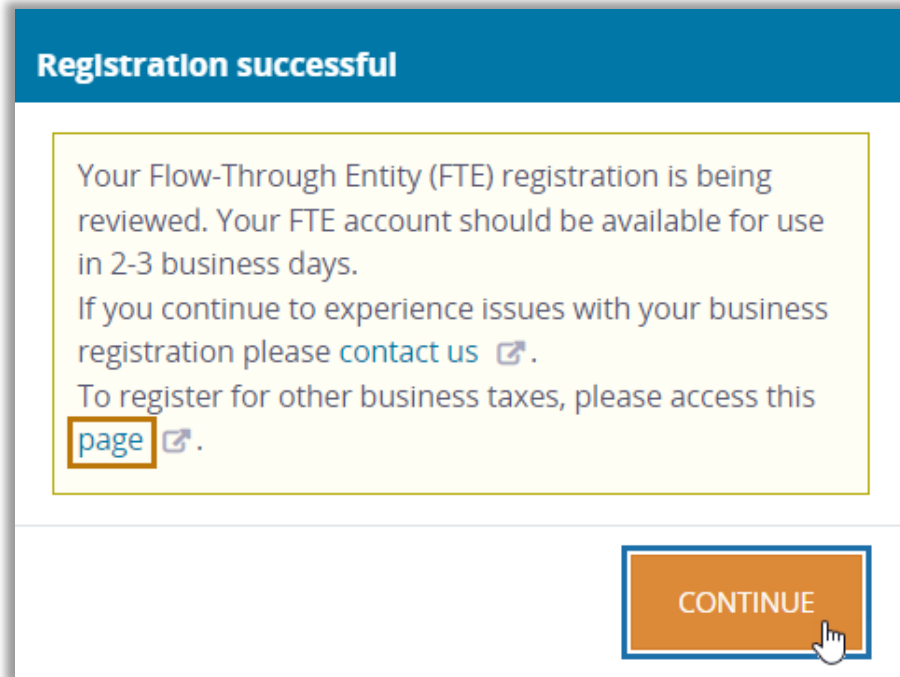
If the business tax account is already registered with Treasury, some of these fields may be pre-populated with existing registration data and additional required fields may appear. Click Save to continue.

Step 4: Verify the address is correctly identified by Treasury's system in the Confirm Your Address pop-up window. Click Confirm to continue.

Step 5: You will receive Registration Confirmation message in a pop-up window. If you need to register the business for other taxes with Treasury, click the **page** link. MiWAM will open in a new web tab or window. Click Continue to return to the MTO Homepage.

Registration successful

Your Flow-Through Entity (FTE) registration is being reviewed. Your FTE account should be available for use in 2-3 business days.
If you continue to experience issues with your business registration please contact us ☑.
To register for other business taxes, please access this page ☑.

CONTINUE

Manage Business Registration

Once a business tax account is registered with Treasury, you can use the Manage Business Registration portal to view or modify registration data. This functionality is intended to be used by responsible parties of the business entity.

Within the Mange Business Registration portal, you can view or update addresses, registered tax types, account discontinuance, establish an Authorized Representative Declaration/Power of Attorney, manage MTO user profiles connected to the business tax account, and more!

To access Manage Business Registration services, you must connect your personal MTO user profile to a registered business tax account. This process is called "creating a business relationship". The MTO user makes this association without the intervention of Treasury by answering shared secret questions. Visit the MTO Help Center and review the "Connect to a Business" tutorial in the Resources/Guides section for guidance on this process.

FTE Note: FTE tax registration information is currently not available in the Manage Business Registration portal. It is planned for release in December 2022.

Tax Services

The Tax Services are organized by tax type into separate portals. Each portal features similar basic transactions as well as specialized functionality. Tax Services provide a way for MTO users to electronically send returns and payments to Treasury as well as view confidential tax information already on file.

To access Tax Services functionality, you must connect your personal MTO user profile to the business tax account. This process is called "creating a business relationship". The MTO user makes this association without the intervention of Treasury by answering shared secret questions. Visit the MTO Help Center and review the "Connect to a Business" tutorial in the Resources/Guides section for guidance on this process.

FTE Note: FTE tax does not currently have a Tax Service portal. It is planned for release in December 2022.

Guest Services

Guest Services allow users to send returns, payments, and other information to Treasury without establishing a permanent connection to a business tax account. These portals function as an electronic equivalent of mail while maintaining security by restricting access to privileged account information.
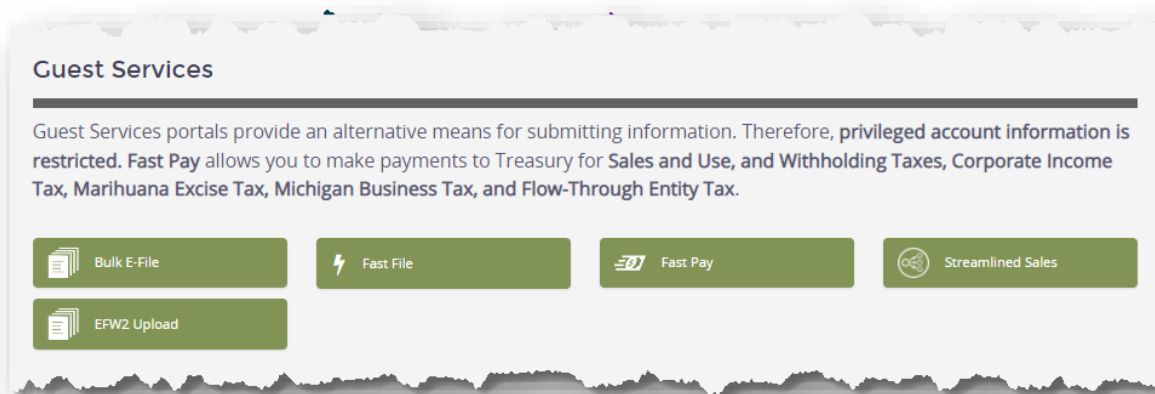
For FTE tax, the following Guest Service portals provide a means to file and pay:

Process an electronic payment separately from a tax return.
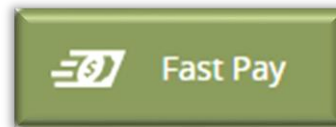
Electronically file a tax return and make a corresponding payment.

Click the requisite Guest Service portal from the MTO Homepage and follow the instructions below.

Fast Pay

Step 1: Enter the business account number. Click Next to continue.

Michigan Treasury Online

Fast Pay

Fill in all of the information below and on the subsequent pages to initiate a payment.

Basic Business Details

*Complete the required information below.

Fast Pay is a guest service portal providing an electronic pathway to submit CIT, MBT, SUW, MRE and FTE payments to Treasury without authentication requirements. Fast Pay is available to all MTO users and like other payments on MTO, does not require an application process. MTO users are provided with confirmation numbers for all Fast Pay submissions.

Fast Pay payments can be initiated as e-check (free of charge) or credit/debit transactions (subject to fees). Payments can be dated as early as the next business day or up to 90 days in the future. Once settled, payments may take 3 business days to appear on your bank or credit card transactions record and up to 7 business days to appear on your Treasury business account.

* FEIN or Treasury Number (TR)

NEXT   CANCEL ✖

Step 2: Enter Payment Details by selecting Flow-Through Entity Tax from the Tax Type drop-down menu. Then select the appropriate Payment Type, Payment Year, and Payment Period. Click Next to continue.

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Fast Pay
Complete the required information below.

Payment Details

* Required

* Tax Type

▼

Sales, Use, and Withholding Tax
Michigan Business Tax
Corporate Income Tax
Marihuana Retail Excise Tax
Flow-Through Entity Tax

* Payment Type

▼

Quarterly/Estimated
Annual

* Payment Year

▼

2021
2022
2023

* Payment Period

▼

January
February
March
April
May
June
July
August
September
October
November
December

NEXT   BACK   CANCEL ✖

Step 3: Complete the payment form by supplying the tax, penalty, and interest payment amounts. Click Pay to continue.

Michigan Treasury Online

Fast Pay

Fast Pay allows a taxpayer to quickly send a payment to the Michigan Department of Treasury. Taxpayers can pay CIT, MBT, SUW, MRE, or FTE tax through the Fast Pay portal.

Below is a summary of the payment you have requested. Complete the required sections before scheduling your payment.

Payment Period : Quarterly/Estimated - December 2021

Please select the type of taxes you would like to pay from the list given below and then enter the taxes in the form given below. If you selected the SUW tax type, please indicate the specific taxes you wish to pay below (check all that apply).

☑ Flow-Through Entity Tax

Your Payment

Enter your payment amounts in the Tax Amount, Penalty Amount and Interest Amount fields for each tax type below. If a payment category does not apply, leave it blank. Click the payment button to initiate the payment.

Tax Type	Tax Amount ($)	Penalty Amount ($)	Interest Amount ($)
Flow-Through Entity Tax	3,931.00	0.00	0.00
			Total : $3,931.00

PAY   BACK   CANCEL ✖

Step 4: Schedule the payment. A pop-up window warns you that you must click Continue within 1 minute to securely transfer information from MTO to the payment system hosted by JPM Chase. Click Continue.

The payment system will open in a new web window or tab. The Payment Amount will match the Total from the Your Payment section of the Would you like to make a payment pop-up on MTO. The earliest payment date is pre-populated; it is always the next business day if scheduled before 8:00pm eastern time.

Select your payment method. eCheck is free of charge; credit/debit card transactions incur fees. Click Continue to proceed.

After verifying the payment details, a payment confirmation number is displayed, indicating that the payment is scheduled. This confirmation number is also sent to the email address associated with your MTO user profile. To leave the payment system, close the web window or tab. Your MTO session will still be active in your original browser window.

Fast File

Step 1: Enter the business account number and select Flow-Through Entity tax. Click Next to continue.

Step 2: Enter the Tax Year for the tax return you need to file. Click Next to continue.

Step 3: Complete the tax return, including all required fields and schedules.

2021 Flow-Through Entity Tax
Annual Return Form

Warning

Save functionality for FTE returns is forthcoming, in the meantime, enter all return data in one session.
Reminder: session timeout occurs after 15 minutes of inactivity; be sure to continuously input return data to avoid information loss.

Please print the draft version of the return before submitting it.

Click here for instructions to complete the electronic filing of this form using MTO. ⬚

1. Apportionment Factor Calculation

    a. Michigan sales $ [   ] *

    b. Total sales everywhere $ [   ] *

    c. Apportionment percentage   [   ] %

Step 4: Review the completed tax return. Click Print Draft; a copy of the completed tax return will open in a new web window or tab. Print or save the PDF file for your records.
       Return to MTO and click Submit to continue.

Member Information Schedule 5774 - Part 2

Payments, Penalities, Tax Due

28. Estimated Tax payments	$
29. Tax paid with request for extension	$
30. Payment Total	$
31. Tax Due	$ 3,931
32. Annual Return Penalty Calculate Penalty ⬚	$
33. Annual Return Interest Calculate Interest ⬚	$
34. Payment Due	$ 3,931
35. Overpayment & Refund	$ 0

Please print the draft version of the return before submitting it.

Example

② **SUBMIT**   **CANCEL ✕**   ① **PRINT DRAFT**

Step 5: The Final Check pop-up will appear. Your first name and last name is populated from your MTO user profile data and cannot be changed. Select your business title/position from the drop-down list. Check the "I declare" box to electronically sign the return. Click File to send the return to Treasury.

Final Check - Is Everything Correct?

You have requested to file this tax return. Take a moment to verify all necessary return fields have been completed correctly. To review and/or edit your return prior to submission, click "CANCEL". If you are ready to file this return, complete the Authorized Filer Information section below and click "FILE". Once successfully submitting this return, you can access it immediately on the "View and Print Filed Returns" page.

Authorized Filer Information

* First Name

Jane

* Last Name

Doe

* Title

☑ * I declare, under penalty of perjury, that I am an authorized representative for this account and all information I have included with this submission is true and complete to the best of my knowledge.

CANCEL ✖   FILE

Step 6: The return confirmation number is displayed in a pop-up window, indicating that the return information was successfully recorded to the account. This confirmation number is also sent to the email address associated with your MTO user profile. Click Continue to proceed.

Tax Return Complete

Success

Thank you for submission for account number ending in 5402. Your confirmation number is _____02.

PRINT   CONTINUE

Step 7: If the filed tax return indicates a payment due, MTO will prompt you to schedule the payment. The "Would you like to make a payment" pop-up window will be displayed. Use the data from the "Return Information" section as a reference for the payment amounts you enter into the "Your Payment" section. Click Pay to continue.

Step 8: Schedule the payment. Refer to page 12 of this document (step 4 of the Fast Pay instructions) for steps and screenshots.